STATE OF MICHIGAN

County of Kent and County of Ottawa



Being duly sworn deposes and say he/she is Principal Clerk of



THE GRAND RAPIDS PRESS DAILY EDITION

according to S	ublished and circ upreme Court Ru n the following o	le; and that the annexed notic	nd the County of Ottawa and otherwise qualified e, taken from said paper, has been duly published
	Septem	gen // A.D. 20/9	
Sworn to and s	ubscribed before	me this //th	lay of September 2019
NOTI ADA TAX	IIGAN DEPARTMENT OF TREASURY STATE TREASURER CE OF PUBLIC HEARING MINISTRATIVE RULES 2019-052 TY ATION OF ADULT-USE (RECREATIONAL) WARIHUANA RULES	Location: State Treasure- r's Board Room, First Floor Richard H. Austin Building 430 West Allegan Street Lansing, Michigan 48922 Interested parties may also submit written comments on the rules to the Depart- ment of Treasury, Bureau of Tax Policy, Tax Policy Divi- sion, Attn: David Matelski, 430 West Allegan St., Lans-	JANICE M. DEGRAAF NOTARY PUBLIC, STATE OF MI COUNTY OF KENT MY COMMISSION EXPIRES ON 3, 2020 ACTING IN COUNTY OF

ADMINISTRATIVE RULES 2019-051 TY GENERAL SALES AND USE TAX RULES SPECIFIC SALES AND USE TAX RULES

TAX RULES

The Michigan Department of Treasury Bureau of Tax Policy will hold a public hearing at the following time and place to receive comments by interested persons on 3 proposed new rules that implement the excise tax on marihuana retailers and marihuana are not exempt from taxation under the General Sales Tax Act, MCL 205.51 to 205.78, and the Use Tax Act, MCL 205.111, as food or prescription drugs.

Date: September 25, 2019

September 25, 2019

Time:

1:30 p.m. - 3:30 p.m.

Tax Policy, Tax Policy Division, Atth: David Matelski, 430 West Allegan St., Lansing, Michigan 48922, or by facsimile to 517-241-4267, or electronically to Treas_Tax Policy@michigan.gov by no later than 5:00 p.m. on September 25, 2019. The Michigan Regulation and Taxation of Marihuana Act (MRTMA) directs that the excise tax is imposed at the rate of 10 percent of the sales price for marihuana sold. MCL 333.27963(1). The MRTMA also directs that a product subject to the excise tax may not be bundled in a single transaction with a product or service that is not subject to the excise tax. MCL 333.27963(2). One of the new Taxation of Adult-Use (Recreational) Marihuana Rules defines "sales price" and the other defines "bundled transaction." The new General and Specific Sales and Use Tax Rule-clarifles that the excise tax is levied in addition to the sales tax and that retail sales of recreational and medical marihuana are not exempt from taxation as food or prescription drugs. The Taxation of Adult-Use (Recreational) Marihuana Rules are promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3, and by section 13 of the MRTMA, 2018 IL 1, MCL 333.27963(3). The General and Specific Sales and Use Tax Rule is promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3. These rules will take effect immediately upon filing with the Secretary of State. The rules are published on the Michigan Government website at http://www.michigan.gov/moahrand will be in the September 15, 2019 issue of the Michigan Government website at http://www.michigan.gov/moahrand will be in the September 15, 2019 issue of the Michigan Government website at http://www.michigan.gov/moahrand will be in the September 15, 2019 issue of the Michigan Government website at http://www.michigan.gov/moahrand will be in the September 15, 2019 issue of the Michigan Government website at http://www.michigan.gov/moahrand will be in the September 15, 2019 issue of the Michigan

The Mining Journal

Upper Michigan's Largest Daily Newspaper 249 W. Washin ton St., P.O. Box 430, Marquette, Michigan 49855. Phone (906)228-2500. Fax (906)228-3273. AFFIDAVIT OF PUBLICATION

STATE OF MICHIGAN

AFFIDAVIT OF PUBLICATION

For the County of MARQUETTE

In the matter of: Notice of Public Hearing

Michigan Department of Treasury

Administrative Rules

Size: 3 x 12

State of MICHIGAN, County of Marquette ss.

ANN C. TROUTMAN

being duly sworn, says that she is

INTERIM PUBLISHER

of THE MINING JOURNAL

a newspaper published and circulated in said county and otherwise qualified according to Supreme Court Rule; that annexed hereto is a printed copy of a notice which was published in said newspaper on the following date, or dates; to-wit

September 11, 2019

ANN C. TROUTMAN

Subscribed and sworn to before me this 4th day of October 2019.

Notary Public for MARQUETTE County, Michigan

Acting in the County of Marquette

My commission expires: May 25, 2025

Displaced: Ishpeming Senior Center facility to close

By LISA BOWKERS
JOHER MARKET THE COMPANY
TO THE PROPERTY OF THE STATE OF THE STATE

I after the torsidey oncerns. The money two consumers to consult when the comply of the myley of Managatte Course the season of the myley finded at 1 and 1



The Inhpening Senior Denter at 324 Pine St. is pictured. The Inhpening City Council voted at a special meeting or Tuesday to Degin "eviction" proceedings in compliance with an order from Manquette County Building Codes impactor Paul Monx, who, after an impencion in August, deemed the structure unsafe. (Journal file pilotos)

re" Kneet's letter starts. The defined by he BMC. In there is a compact and do not provide defined by he BMC. In there is a compact and do not provide defined by he BMC. In the rest is the department of the rest is a morphism to superme errors of my determ, about it is a morphism to superme errors of my determ about it is a morphism to superme errors of my determined and in the context of the superme errors of my determined and in the context of the superme errors of my determined and in the context of the superme errors of the superment of the context of the superment of the context of the superment of the context of the contex

cause there are not now many squares that the sower among off."

In the meritain of the terms of

wis ituated whose the facility would name to.

"We morning on other the real trade of that the feeding of the real trade of that the feeding of the real trade of the real tra

In Am of the cost studyed to evolution of approve silent of of the \$1.2 million great application to the \$1.2 million great application to the Medice of normal providing to Control which administer Contaminated Polymers Block Gradi proposed or the million proceeds which as \$1.2 million to the proposed of the proposed

Pack from 1A

The control of the possibility may form the possibility of the control of the possibility of t

County from 1A

Lo proper first of country to the condition from problems of director in move operations newhere The second of the condition of the experiment of the experiment

MICHIGAN DEPARTMENT OF TREASURY STATE TREASURER

NOTICE OF PUBLIC HEARING ADMINISTRATIVE RULES 2019-052 TY TAXATION OF ADULT-USE (RECREATIONAL)

MARIHUANA RULES ADMINISTRATIVE RULES 2019-051 TY GENERAL SALES AND USE TAX RULES SPECIFIC SALES AND USE TAX RULES

The Michigan Department of Trassury Bureau of Tax Policy will hold a public hearing at the following time and place to receive comments by interested persons on a proposed new rules that implement the enuse tax on manhipuna retailent and manhipuna microbisnessis and dairly that retail sales of recreational and medical marthuana are not exempt from trastition under the General Sales Tax Act, MCL 205.11 to 205.78, and the Use Tax Act, MCL 205.91 to 205.131.

Date Locations

September 25, 2019 1:30 p.m. - 3:30 p.m. State Treasuror's Brand Room, First Floor Richard H. Austin Balding 430 West Allegan Street Lansing, Michigan 48922

Interested parties may also submit written conversels on the rules to the Denartment of Treasury, Bureau of Tax Policy, Tax Policy Division, Arth. Deard Martekid, 430 West Allegan St. Lahsing, Michigan 48922, or by facsimile to 517-241-4267, or electronically to Treas Tax Policystemichigan poly by ne later than 5.00 p.m. on September 25, 2019.

The Michigan Regulation and Tavation of Manhuma Act MRRMA-directs that the excise tax is imposed at the rate of 10 percent of the sales prior for mainteans sold MCL 333,27963(1). The MRRMA isso directs that a product subject to the excise tax may not be brighted in a single transaction with a product or service that is not subject to the excise tax MCL 333,27963(2). One of the new Taxation of Adult-this (Recreational) Manhuana Ruses defines "sales pine" and the other defines "bundled transaction" and cranties the tax result of a bundled transaction.

The new General and Secoric Sales and Use for Rule planties that the excise tax is involute audition to the sales for and that retains asies of mercational and medical manhuana are not exempt from taxation as food or prescription drugs.

The Taxation of Adult-Use (Recreational Manhuana Rules are premulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3, and by section 13 of the MRTMA, 2018 It. 1, MCL 333.27963.3). The General and Specific Sales and Use Tax Rule is promulgated by surfacily conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3. These rules will take effect enned-ately upon filing with the Secretary of State.

The lukes are published on the Michigan Government website at http://www.michigan.gov/moahr and will be in the September 15, 2019 issue of the Michigan Register. Copies of the distribute makes be obtained by mail or electronic request at the addresses shows.

Persons with disabilities requiring accommodation for effective participation in the hearing should telephone Dabbie Larige at 517-335-7478 at least the week before the hearing.

9/11 from 1A

The man of the second s



MICHIGAN GROUP

AFFIDAVIT OF PUBLICATION

2125 Butterfield Dr, Suite 102N • Troy MI 48084

MI DEPT TREASURY 430 WEST ALLEGAN STREET

LANSING, MI 48922 Attention:

> STATE OF MICHIGAN, COUNTY OF OAKLAND

The undersigned Linda HAM In he/she is the principal clerk of Oakland Press, theoaklandpress.com, published in the English language for the dissemination of local or transmitted news and intelligence of a general character, which are duly qualified newspapers, and the annexed hereto is a copy of certain order, notice, publication or advertisement of:

MI DEPT TREASURY

Published in the following edition(s):

Oakland Press

09/11/19

theoaklandpress.com

09/11/19

JENNIFER A. MOSHER NOTARY PUBLIC, STATE OF MICHIGAN COUNTY OF MACOMB MY COMMISSION EXPIRES 08/29/2023 ACTING IN THE COUNTY OF DELLERA

Sworn to the subscribed before me this 1/4 af 2019.

Notary Public, State of Michigan Acting in Oakland County

Advertisement Information

Client Id:

886467

Ad Id:

1869140

PO:

MICHIGAN DEPARTMENT OF TREASURY

STATE TREASURER

NOTICE OF PUBLIC HEARING

ADMINISTRATIVE RULES 2019-052 TY TAXATION OF ADULT-USE (RECREATIONAL) MARIHUANA RULES

ADMINISTRATIVE RULES 2019-051 TY GENERAL SALES AND USE TAX RULES SPECIFIC SALES AND USE TAX RULES

The Michigan Department of Treasure Bureau of Tax Policy will hold a public hearing at the following time and place to receive comments by interested persons on 3 proposed new rules that implement the excise tax on marihuana retailers and marihuana microbusinesses and clarify that retail sales of recreational and medical marihuana are not exempt from taxation under the General Sales Tax Act, MCL 205.51 to 205.78, and the Use Tax Act, MCL 205.91 to 205.111, as food or prescription drugs.

Date: September 25, 2019

Time: 1:30 p.m. - 3:30 p.m.

Location: State Treasurer's Board Room, First Floor Richard H. Austin Building 430 West Allegan Street Lansing, Michigan 48922

Interested parties may also submit written comments on the rules to the Department of Treasury, Bureau of Tax Policy, Tax Policy Division, Attr. David Matelski, 430 West Allegan St., Lansing, Michigan 48922, or by Tacshmile to 517-241-4267, or electronically to Treas_Tax_Policy@michigan. gov by no later than 5:00 p.m. on September 25, 2019.

The Michigan Regulation and Taxation of Marihuana Act (MRTMA) directs that the excise tax is imposed at the rate of 10 present of the sales price for marihuana sold, MCI 333.2763(1). The MRTMA also directs that a product subject to the excise tax may not be bundled in a single transaction with a product or service that Is not subject to the excise tax. MRCI 333.27963(2). One of the new Taxation of Adult-Use (Recreational) Marihuana Rules defines "sales price" and the other defines "undled transaction" and clarifies the tax result of a bundled transaction.

The new General and Specific Sales and Use Tax Rule clari-fies that the excise tax is levied in addition to the sales tax and that retal sales of recreational and medical marihuana are not exempt from taxation as food or prescription drugs.

The Taxation of Adult-Use (Recreational) Marihuana Rules are promutigated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 265.3, and by section 13 of the MRTMA, 2018 IL 1, MCL 333.77963(3). The General and Specific Sales and Use Tax Rule is promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 265.3. These rules will take effect immediately upon filing with the Secretary of State.

The rules are published on the Michigan Government web-site at http://www.michigan.gov/moahr and will be in the September J. 2019 Issue of the Michigan Register, Copies of the draft rules may also be obtained by mail or electronic request at the addresses above.

Persons with disabilities requiring accommodation for effective participation in the hearing should telephone Debite Lange at 517-335-7478 at least one week before the hearing.

Published: September 11, 2019

Sales Person: 200308